



Puerto Rico Department of Treasury
Treasury Single Account ("TSA") FY 2019 Cash Flow
As of October 26, 2018

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Glossary

Term	Definition
AACA	Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	Infrastructure Financing Authority.
Agency Collections	Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
ASC	Compulsory Liability Insurance, private insurance company.
BBA	BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
General Collections	All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colectoria Virtual (online).
CORINA	Puerto Rico Sales Tax Financing Corporation.
DTPR	Department of the Treasury of Puerto Rico.
General Fund	General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
DTPR Collection System	This is the software system that DTPR uses for collections.
HTA	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Liquidity Plan	The FY 2013 TSA Liquidity Plan is under development. Following the development of the FY 2019 TSA Liquidity Plan, this package will include a comparison of FY19 actual TSA cash flow data to the FY 2019 TSA Liquidity Plan along with the relevant commentary.
Net Payroll	Net payroll is equal to gross payroll less tax withholdings and other deductions.
NAP	NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Pension PayGo	Pension PayGo- Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA. Payments are used to fund the Employee Retirement System (ERS), the Teacher Retirement System (TRS), and Judicial Retirement System (JRS).
PREPA	Puerto Rico Electric Power Authority.
PRHA	Puerto Rico Housing Authority.
Retained Revenues	Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) AP/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
SIFC	State Insurance Fund Corporation.
Special Revenue Funds	Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
TSA	Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

Introduction

- *Enclosed is the monthly and quarterly Treasury Single Account ("TSA") cash flow report and supporting schedules.*
- *TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.*
- *Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.*
- *Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.*
- *Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"), and transferred to the TSA only after admissible disbursements (per approved Project Worksheets) have been made.*
- *Data for TSA inflows/outflows is reported from various systems within the Department of Treasury of Puerto Rico ("DTPR"):
Cash Flow Actual Results - Source for the actual results is the TSA Cash Flow.
Schedule A - Collections - Source for collections information is the DTPR collections system.
Schedule B - Central Government Live Web Portal AP Aging*
- *Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.*

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Executive Summary - TSA Cash Flow Actual Results

As of October 26, 2018

\$3,863M	\$291M	(\$235M)	\$55M	\$765M
Bank Cash Position	Weekly Cash Receipts	Weekly Cash Disbursements	Weekly Cash Flow	YTD Cash Flow

Note: The enclosed TSA report includes weekly actual results YTD FY2019. The FY 2019 TSA Liquidity Plan is under development. Following the development of the FY 2019 TSA Liquidity Plan, this package will include a comparison of FY19 actual TSA cash flow data to the FY 2019 TSA Liquidity Plan along with the relevant commentary. Until that time, FY18 actual TSA results will be presented for comparison purposes and variance analysis.

Summary Commentary: FY19 10/26 YTD Actuals vs. FY18 10/27 YTD Actuals (a)

Cash Flow line item	Variance (b)	Comments
1 Inflow - Collections	\$ 614,246	Variance is largely driven by improved FY19 collections with outperformance attributable to Corporate Income Taxes (+\$207M), Individual Income Taxes (+\$155M), & Motor Vehicles fees (+\$89M) stemming from positive impact of post-hurricane recovery efforts. Additionally, a portion of positive variance is driven by the timing of Act 154 collections (+\$51M) and Non Resident Withholding receipts (+\$51M).
2 Inflow - Sales and Use Tax	84,683	Variance is primarily due to depressed FY2018 sales and use tax collections following the hurricanes in addition to certain tax exemptions extended to small businesses and on the sales tax typically applied to prepared foods.
3 Inflow - Pension Inflows	(275,709)	Variance is primarily due to FY2018 Pension Asset sales of \$390M which occurred in July of 2017.
4 Inflow - Federal Fund Receipts (c)	1,799,108	Variance is mainly driven by increased federal funding for the Medicaid Program, Nutritional Assistance, the Department of Public Housing, federal funds received for the pass through of Employee Retention Credits (ERC), and funds received for federally-reimbursable vendor disbursements.
5 Inflow - PREPA Loan	126,211	Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement (The Agreement) in February of FY2018. Inflows relate to mandatory loan repayments based on PREPA revenues and cash balance in FY2019.
6 Outflow - ASES Appropriations	(275,233)	Total increase in outflows to ASES (Medicaid funds) is the net result of: (1) increase in FY2019 federal funds used for Medicaid provided for in the BBA (-\$539M); and (2) decrease in FY2019 general fund dollars needed to fund Medicaid (+\$264M) since the additional federal funding via the BBA eliminates the need to utilize the General Fund for Medicaid spending.
7 Outflow - Vendor Disbursements	(936,532)	Increase in vendor payments is mainly driven by FEMA Cost Share payments (\$101M), Title III disbursements (\$87M), federally reimbursable payments for the Department of Public Housing relating to the prior budget period (\$286M), and increases in all other federally-reimbursable payments related to the prior budget period (\$226M), with the remaining difference largely attributable to the slow-down in vendor payments in the weeks following Hurricanes Maria and Irma in FY2018.
8 Outflow - NAP appropriations	(412,971)	Increase in outflows for NAP corresponds to the increase in Federal Fund Receipts for the Nutritional Assistance Program provided for in the Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017.
All Other	61,797	
Total YTD Variance	\$ 785,600	

Footnotes:

(a) For comparison purposes, YTD figures for the week ended 10/27/2018 are used above for the prior year due to calendar year differences between FY2018 to FY2019.

(b) On September 6, 2017 Hurricane Irma made landfall on Puerto Rico, followed by Hurricane Maria on September 20, 2017. The variance driven by differences between the past few weeks and the comparable period in FY18 is largely driven by the DTPR's limited ability to make disbursements and collect receipts immediately following the hurricanes.

(c) The total YTD FY19 vs. YTD FY18 federal funds receipt inflows variance (+\$1,799M) is offset by corresponding federal funds outflows variances: (1) -\$539M in ASES Medicaid outflows variance; (2) -\$512M of the vendor disbursements variance; (3) -\$412M in NAP outflows variance; and (4) -\$280M in federal funds received for Employee Retention Credits (paid through tax refunds cash flow line item). The sum of these four offsetting outflow variances is -\$1,743M. Remaining federal funds outflow variance offsets includes payroll disbursements and others.

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TSA Cash Flow Actual Results for the Week Ended October 26, 2018

(figures in \$000s)		Schedule	10/26	10/26	FY18 YTD 10/27 (m)	Variance FY19 vs. FY18	Comments (k)
General & Special Revenue Funds Inflows							
1	Collections (a)	A	\$79,423	\$2,709,598	\$2,095,352	\$614,246	1
2	Agency Collections		7,395	151,418	110,064	41,355	
3	Sales and Use Tax		34,245	395,784	311,101	84,683	2
4	Excise Tax through Banco Popular		—	213,189	210,713	2,476	
5	Rum Tax		—	123,073	103,115	19,958	
6	Electronic Lottery		—	30,869	—	30,869	
7	Subtotal - General & Special Revenue Funds Inflows		\$121,064	\$3,623,931	\$2,830,344	\$793,587	
Retirement System Inflows							
8	Contributions From Pension Systems (b)		3,473	114,771	390,480	(275,709)	3
9	Subtotal - Retirement System Inflows		\$3,473	\$114,771	\$390,480	(\$275,709)	
Other Inflows							
10	Federal Fund Receipts (c)		159,980	3,350,034	1,550,925	1,799,108	4
11	Loans and Tax Revenue Anticipation Notes (l)		—	126,211	—	126,211	5
12	Other Inflows (d)		6,096	181,285	110,597	70,689	
13	Subtotal - Other Inflows		\$166,076	\$3,657,531	\$1,661,522	\$1,996,009	
14	Total Inflows		\$290,613	\$7,396,232	\$4,882,346	\$2,513,887	
Payroll Outflows							
15	Net Payroll (e)		(1,549)	(482,314)	(541,093)	58,779	
16	Other Payroll Related Costs - (SSA, SIFC, Health Insurance) (f)		(4,080)	(384,660)	(411,333)	26,674	
17	Gross Payroll - PR Police Department (g)		(34,044)	(209,541)	(219,580)	10,039	
18	Subtotal - Payroll and Related Costs		(\$39,673)	(\$1,076,515)	(\$1,172,006)	\$95,491	
Pension Outflows							
19	Pension Benefits		(3,418)	(622,267)	(690,020)	67,753	
20	Pension Paygo Outlays on Behalf of Public Corporations		—	—	—	—	
21	Subtotal - Pension Related Costs		(\$3,418)	(\$622,267)	(\$690,020)	\$67,753	
Appropriations							
22	Health Insurance Administration - ASES		(538)	(1,054,202)	(778,969)	(275,233)	6
23	University of Puerto Rico - UPR		—	(202,003)	(222,774)	20,771	
24	Muni. Revenue Collection Center - CRIM		—	(55,665)	(73,243)	17,578	
25	Highway Transportation Authority - HTA		(24,581)	(162,882)	(42,089)	(120,793)	
26	Public Buildings Authority - PBA		—	(36,319)	(28,513)	(7,805)	
27	Other Government Entities		(2,399)	(156,955)	(150,150)	(6,805)	
28	Subtotal - Appropriations - All Funds		(\$27,519)	(\$1,668,025)	(\$1,295,738)	(\$372,287)	
Other Disbursements - All Funds							
29	Vendor Disbursements (h)		(59,211)	(1,676,940)	(740,408)	(936,532)	7
30	Other Legislative Appropriations (i)		(3)	(113,695)	(119,982)	6,297	
31	Tax Refunds		(40,554)	(405,349)	(226,675)	(178,674)	
32	Nutrition Assistance Program		(64,854)	(1,046,218)	(633,247)	(412,971)	8
33	Other Disbursements		—	(22,082)	(24,718)	2,635	
34	Loans and Tax Revenue Anticipation Notes		—	—	—	—	
35	Subtotal - Other Disbursements - All Funds		(\$164,622)	(\$3,264,273)	(\$1,745,029)	(\$1,519,244)	
36	Total Outflows		(\$235,231)	(\$6,631,081)	(\$4,902,794)	(\$1,728,286)	
37	Net Cash Flows		\$55,382	\$765,152	(\$20,448)	\$785,600	
38	Bank Cash Position, Beginning (j)		3,807,781	3,098,010	1,798,997		
39	Bank Cash Position, Ending (j)		\$3,863,162	\$3,863,162	\$1,778,549	\$785,600	
Net Loan Outstanding to PREPA:				(\$173,789)	—	(\$173,789)	

Footnotes:

(a) Represents gross tax collections received and deposited from all Hacienda Collection Posts and/or through the Hacienda Colectoria Virtual (online).

(b) FY19 amount represents Paygo charges to municipalities and public corporations collected at the TSA. FY18 amount represents Pension System Asset Sales.

(c) Federal funds receipts include disaster relief which are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"), and transferred to the TSA only after admissible disbursements (per approved Project Worksheets) have been made. These inflows to the TSA are captured in Federal Funds Receipts.

(d) Includes inflows related to the Department of Health, Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others.

(e) Payroll is paid twice per month on the 15th and 30th (or last day of the month, whichever comes sooner).

(f) Related to employee withholdings, social security, insurance, and other deductions.

(g) Police payroll is reflected individually because it is paid through a separate bank account. The Puerto Rico Police Department disburses its own payroll & related benefits, and outflows for Police Payroll relate to requested payroll advances to the central government (TSA), in agreement with DTPR and the approved budget for Police Payroll.

(h) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.

(i) Refers to General Fund appropriations to non-TSA entities such as Legislative Assembly, Correctional Health, Comprehensive Cancer Center, and others.

(j) Excludes DTPR account with Banco Popular of Puerto Rico Account containing a balance of approximately \$147M.

(k) Refer to preceding page Executive Summary for commentary regarding FY19 vs. FY18 Variances.

(l) Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement (The Agreement) in February of FY2018. Inflows / loan repayments relate to mandatory loan repayments based on PREPA revenues and cash balance in FY2019 as defined within The Agreement.

(m) For comparison purposes, YTD figures for the week ended 10/27/2018 are used above for the prior year due to calendar year differences between FY2018 to FY2019.

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Schedule A: Collections Detail - Weekly Actual Results

(figures in \$000s)		9/28 YTD	10/5	10/12	10/19	10/26	FY19 YTD
General Fund							
1	Individuals	\$527,208	\$46,082	\$51,476	\$50,108	\$33,297	\$708,171
2	Corporations	410,581	9,254	96,570	63,827	12,132	592,364
3	Non Residents Withholdings	159,073	3,517	51,769	4,292	979	219,629
4	Act 154 (a)	435,152	323	46,651	23,903	—	506,029
5	Alcoholic Beverages	70,821	5,725	6,490	3,096	3,275	89,406
6	Cigarettes	51,215	3,198	6,270	3,261	3,089	67,034
7	Motor Vehicles	126,626	14,126	17,218	10,664	7,735	176,368
8	Other General Fund	47,400	4,068	4,887	2,430	1,568	60,353
9	Total General Fund Portion of General Collections	\$1,828,077	\$86,293	\$281,331	\$161,581	\$62,074	\$2,419,355
Retained Revenues (b)							
10	AACA Pass Through	18,544	2,519	846	896	1,174	23,979
11	AFI Pass Through	641	—	6	0	—	647
12	ASC Pass Through	14,162	1,264	613	691	877	17,607
13	HTA Pass Through	147,946	4,565	36,363	2,146	2,629	193,650
14	Total Other Retained Revenues	24,709	2,265	2,394	1,224	1,132	31,724
15	Total Retained Revenues Portion of General Collections	\$206,002	\$10,613	\$40,224	\$4,957	\$5,812	\$267,607
16	Total Collections from DTPR Collections System	\$2,034,079	\$96,905	\$321,555	\$166,537	\$67,885	\$2,686,961
17	Timing-related unreconciled TSA Collections (c)	\$21,335	(\$1,600)	(\$175,448)	\$166,811	\$11,538	\$22,636
18	Total General Collections	\$2,055,413	\$95,306	\$146,107	\$333,348	\$79,423	\$2,709,598

Source: DTPR

Footnotes:

(a) Collections presented only include Act 154 Collections received into the Collections Post Account (CPA). Additional Act 154 Collections are received into a separate account and cash flow line item, shown on page 6 in line 4: Excise Tax through Banco Popular. Total Act 154 Collections are therefore the sum of these two amounts.

(b) Retained Revenues are revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts, the majority of which include (i) ACAA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, and (iv) HTA toll revenues.

(c) Receipts in collections post account occur approximately two business days prior to being deposited into the TSA.

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Schedule B: Central Government - Live Web Portal AP Aging (a) (b)
All Agencies

(figures in \$000s)

Agency Name	Live AP Invoice Web Portal		Total
	3rd Party Payables	Intergovernmental Payables	
Department of Education	\$39,533	\$11,123	\$50,655
Department of Health	65,778	60,054	125,833
Department of Housing	93,254	5,047	98,301
Office of Management and Budget	47,184	1	47,185
Department of Transportation and Public Works	16,941	13	16,954
Department of Correction and Rehabilitation	15,589	271	15,860
Hacienda (entidad interna - fines de contabilidad)	8,586	20,332	28,918
Mental Health and Addiction Services Administration	9,862	1,612	11,474
Puerto Rico Police	14,678	21	14,699
Commonwealth Election Commission	7,387	2,634	10,022
Families and Children Administration	10,963	250	11,213
Adm. for Socioeconomic Development of the Family	6,611	1,503	8,114
Department of Justice	7,921	106	8,027
Department of Natural and Environmental Resources	2,992	2,380	5,372
Department of the Treasury	3,985	179	4,164
General Services Administration	4,435	103	4,539
Department of the Family	4,888	74	4,962
Department of Labor and Human Resources	2,417	498	2,915
Emergency Management and Disaster Adm. Agency	2,907	70	2,977
Child Support Administration	2,952	133	3,085
Administration for Integral Development of Childhood	577	967	1,544
Puerto Rico National Guard	3,250	535	3,785
Vocational Rehabilitation Administration	3,007	41	3,048
Department of Sports and Recreation	1,881	120	2,001
Highway and Transportation Authority	-	1,663	1,663
Environmental Quality Board	1,409	305	1,713
General Court of Justice	1,070	-	1,070
Office of the Governor	889	44	934
Elderly and Retired People Advocate Office	512	347	859
Industrial Commission	387	299	687
Veterans Advocate Office	233	2	235
Department of Agriculture	582	1	582
Emergency Medical Services Corps	444	19	462
State Energy Office of Public Policy	569	-	569
Office of the Commissioner of Insurance	532	3	535
Telecommunication's Regulatory Board	391	4	394
State Historic Preservation Office	59	-	59
Planning Board	255	1	256
Firefighters Corps	2,212	0	2,212
Department of State	202	1	202
Department of Public Security	578	-	578
Office of the Financial Institutions Commissioner	144	41	185
Cooperative Development Commission	15	-	15
Women's Advocate Office	92	-	92
Office of Public Security Affairs	11	-	11
Horse Racing Industry and Sport Administration	119	2	121
Public Services Commission	114	0	114
Permit Management Office	60	5	64
Health Advocate Office	22	-	22
Industrial Tax Exemption Office	27	1	28
Civil Rights Commission	50	-	50
Correctional Health	2,006	-	2,006

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Schedule B: Central Government - Live Web Portal AP Aging (a) (b)
All Agencies

(figures in \$000s)

Agency Name	Live AP Invoice Web Portal		Total
	3rd Party Payables	Intergovernmental Payables	
Advocacy for Persons with Disabilities of the Commonwealth	40	0	40
Joint Special Counsel on Legislative Donations	44	-	44
Parole Board	11	-	11
Department of Consumer Affairs	19	-	19
University Pediatric Hospital	16	-	16
Citizen's Advocate Office (Ombudsman)	39	2	41
Office of the Commissioner of Municipal Affairs	9	-	9
Office of Adm. and Transformation of HR in the Govt.	9	-	9
Office of the Electoral Comptroller	97	-	97
Corrections Administration	3	-	3
Investigation, Prosecution and Appeals Commission	3	-	3
Energy Affairs Administration	1	-	1
Joint Commission Reports Comptroller	2	-	2
Other	7,313	2,453	9,766
Total	\$398,169	\$113,258	\$511,427
Total Unmatched Invoices (c)			\$60,944

Footnotes:

(a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.

(b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

(c) The total of Unmatched Invoices presented shows the amount of payables maintained outside the web portal system. Unmatched invoices are tracked in manual ledgers as the process is still ongoing to validate these invoices have (i) been paid / not yet paid; or (ii) are appropriately included in the AP Web Portal. Total represents unmatched invoices as of 10/5/2018, as data for week ended 10/26/2018 is not available.